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City of Burien

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Burien, Washington 98166-3066

Phone: 206/241-4647
Fax: 206/248-5539

Mayor
Joan McGilton

Deputy Mayor
Rose Clark

Councilmembers
Sue Blazak
Jack Block, Jr.
Lucy Krakowiak
Sally Nelson
Gordon Shaw

November 26, 2007

Honorable Mayor, Members of the City Council, and Residents of Burien:

It has been my pleasure working on this Adopted Budget for Fiscal Year 2008. This Budget builds upon the Financial Policies adopted in June 2007 and forecast prepared earlier this year. It is balanced, conservative and aligned with Council policies and directives.

The 2008 Operating Budget totals \$23.6 million, which represents an increase of \$1.7 million, or 8%, from the 2007 Budget. The 2008 General Fund Budget, which reflects basic municipal services (excluding special revenue funds and major capital project expenses), totals \$15.6 million, a 3.7% increase compared to the 2007 Budget.

This budget builds on the programs and success of prior year budgets, and in that sense it may be considered a "status-quo" financial plan. As Council is aware, maintaining a sustainable level of city services is among the major challenge of any modern city, and we are no exception. At the same time, the City of Burien is executing a long-held vision that the community and its leaders have crafted and adhered to over many years. Providing a level of sustainable, traditional services in addition to those initiatives we wish to advance will be our financial balancing act for many years.

As in the past, public protection continues to be the City's greatest expenditure, totaling \$7.4 million, or 47.5% of the entire General Fund budget. Because of the size of the contract with the King County Sheriff's Department, the Finance Department in 2008 will undertake a study to compare the cost of contracting for police service to having an in-house police department. It is noteworthy that the 2008 budget estimate for the Sheriff's contract grew only 1.95% over the 2007 contract, the lowest increase in recent memory.

The cost of salaries and benefits, the most significant, non-contract expense of any local government, grew in Burien as well. By policy, salaries are increased annually at 90% of the CPI-W which for purposes of the 2008 budget is 3.42%. The general cost of benefits grew 14%, with the medical component of those benefits growing at 15%. We are increasing our staff by one full-time-equivalent with the addition of a new public works inspector whose cost would be offset by a reduction in a professional services line-item in the Department of Public Works.

Staff continues to focus on the efficient and effective delivery of services – an issue more urgent now than ever because of ever tightening pinch on resources. To that end, we have undertaken a “Good to Great” campaign expected to keep our organization pointed toward excellence. This year, staff will develop its Vision, Mission and Values to help better perform our function as support to the Council and its policies.

Because this is a “status-quo” budget, there are few new major initiatives and staff focus will be instead on executing the many projects already underway in the City. Staff, who have been temporarily quartered on Ambaum Boulevard SW, will prepare for its move to a new facility being built as the third floor of the building we will occupy with the King County Regional Library System. That move is scheduled to take place during the first quarter of 2009, and preparing for it will take a considerable amount of time and focus.

Similarly, oversight of the Town Square Project on SW 152nd St. will continue to occupy a great deal of attention. Although a private developer is in charge of building the bricks and mortar portion of the project, the City of Burien is responsible for building the roads around and through it, and the park that will be its centerpiece. Likewise, the rebuild of 1st Avenue So. will continue well into 2008 and its project management will continue to be a challenge.

There are also several new developments that, though nascent, are actively being advanced. The City is in the midst of soliciting a developer to build what would become the first hotel in the City. That project on SW 150th would further solidify the economic vitality of the downtown area which has been a key Council goal.

Staff has begun working with the community to design a Community Center on the site currently occupied by a temporary facility just north of Dottie Harper Park that would include programming for all ages of our city. The facility currently being planned might include a significant indoor water feature that could be used for low-impact aerobics, an indoor track and other amenities that would keep Burien a healthy community. A voter-approved bond measure will be necessary for this project to advance. That bond may come before residents in November 2008.

Per council direction, staff has spent considerable effort advancing development of the Northeast Redevelopment Area, which comprises about 162 acres north of the SeaTac Airport third runway. As you are aware, the City is attempting to reverse decades of blight by revitalizing the area with non-residential uses that will generate discretionary tax revenue to help pay for the services our residents say they want.

The 2008 Adopted Budget allows us to continue the efforts of past Councils and to advance the current Council’s key priorities. It also provides an opportunity for the City Council to address limited new issues and projects that need to be considered to achieve the community’s long-term vision.

The Economic Environment

There is a strong economy in South King County, with additional jobs being created faster than at the national level. Affordable housing and proximity to downtown Seattle continue to be some of the key assets for Burien. Sales tax and business and utility tax revenues have increased in the past year as the number of businesses has grown. These revenue sources have

helped the City maintain services in spite of rising costs due to salaries and benefits. With the modest City service levels we operate in Burien, we will continue to serve our residents very efficiently with the taxes collected.

We have been careful to maintain discipline on operating costs. The budget has been prepared with a goal of maintaining the current level of City services, minimizing new costs to our operating budget, and saving all the funds that we can for the critical capital reinvestments the Council has placed at the top of its priorities.

Long-Term Issues and Challenges

The City of Burien has done a good job of focusing on its long-term goals such as economic revitalization of downtown and providing a quality level of services to its residents from police, to parks to planning. Sustaining this level of service in light of significant cost increases while at the same time experiencing constriction of discretionary local revenues will be an ongoing challenge for this and many other cities in Washington state. Costs have increased due to inflation, increasing health care costs and the need to provide competitive salaries for our highly valued employees. Traditional revenues, such as property, sales and utility taxes, have not grown at the same pace to meet these increasing costs. The City Council has recognized this issue and has adopted policies to ensure we plan for our financial future and that the City engages the public in determining the appropriate funding to provide the desired level of service. The City will need to continue to work to diversify its revenue stream to better weather the economic storms ahead. The City will need to ensure it reviews the long-term financial implications of all decisions.

Fortunately, the City has a thorough budget process which involves a long-term policy approach to ensure adequate review and discussion will take place prior to adoption of future budgets. Over the next few years, Burien will carefully review all costs and revenues to ensure that we are able to sustain the appropriate level of services in the community.

Transportation Funding

We continue to work with our regional, state and federal partners to secure funds for necessary transportation projects. We will continue construction on the 1st Avenue South project in 2008, with completion of phase one this year.

General Fund Expenditures

The 2008 Adopted Budget for General Fund expenditures is \$15.65 million, an increase of \$597,000 from the 2007 Adopted Budget, a 3.75% increase. This change is mainly due to the following:

- Cost of living adjustments for our employees have increased due to rising inflation.
- Changes in staffing, including additional funding for an Emergency Preparedness Coordinator, partially funded with revenue from other participating cities and an NPDES Inspector position to be funded with additional development review charges.
- Increase in professional services including a Shoreline Master Plan grant reimbursable project, an increase in Human Services funding of \$40,000 and a \$50,000 contingency funding amount for City Manger discretionary purposes.

Public Works Operating Revenues and Expenditures

Public Works will continue to focus much of its efforts to acquire more grants to fund capital projects and supervising several key projects currently underway. The major transportation projects will include downtown streets in the Town Square development, 1st Avenue South, and the development of the Transit Center.

Public Works staff will work on implementation of the basin plans and road design standards expected to be approved in 2007. Due to the timing of the 1st Avenue South project and the redevelopment opportunity with Town Square, drainage projects will be an important priority to address while these areas are under construction. Coordinating all of the infrastructure improvements will be the most cost-effective strategy. Public Works will also continue to support Parks on construction activities.

Capital Projects

The 2008 Adopted Budget contains expenditures of \$2.8 million for Parks and General Government capital improvement projects, \$4.9 million for Town Square, \$2.7 million for Transportation capital projects and \$1.0 million for Surface Water Management capital projects.

Staff Changes Proposed for the Year 2008

The financial policies direct that an organizational review should be done at frequent intervals, to assure that the organization is responsive to current conditions and minimizes service duplication. Due to the retirement of two directors in 2007, and in anticipation of moving into a new City Hall, organizational changes are proposed which are reflected throughout the budget. All of these changes have been made with little impact on the overall budget.

Summary and Appreciation

Rarely is a city under so much pressure and scrutiny because of change. As we have often discussed, one of our most salient challenges will be guiding the city through this change, necessary for economic vitality, while preserving those things the community considers important to its character and quality of life.

There are significant, outstanding issues which still remain unresolved in for 2008 and beyond. They include for example resolution of the Westmark case, a judgment against the City that began with a land use action commenced before Burien was incorporated. The question of annexation, with all its attendant consequences, remains stalled while process and politics are resolved. With the Council's guidance, the City is well equipped to meet and surmount these uncertainties.

Staff has worked to generally increase the accuracy and integrity of this budget document by improving revenue and expenditure estimates, for example. Special focus has been placed on simplicity of format so the budget document is understandable to our residents. Any suggestions Council or community members may have in this regard would be welcomed.

There are many individuals who have spent many months compiling this budget, in particular the finance staff. In particular, I'd like to acknowledge our Finance Director Scott Hardin who, though with us only a few months, has already made a significant contribution to the management of City finances.

It is my expectation that the coming year will bring changes to some of the processes which are the “architecture” of city government, including the budget document. We will remain focused on the clear, cogent delivery of information to help Council navigate its way through the issues confronting the City

Sincerely,

Michael Martin
City Manager

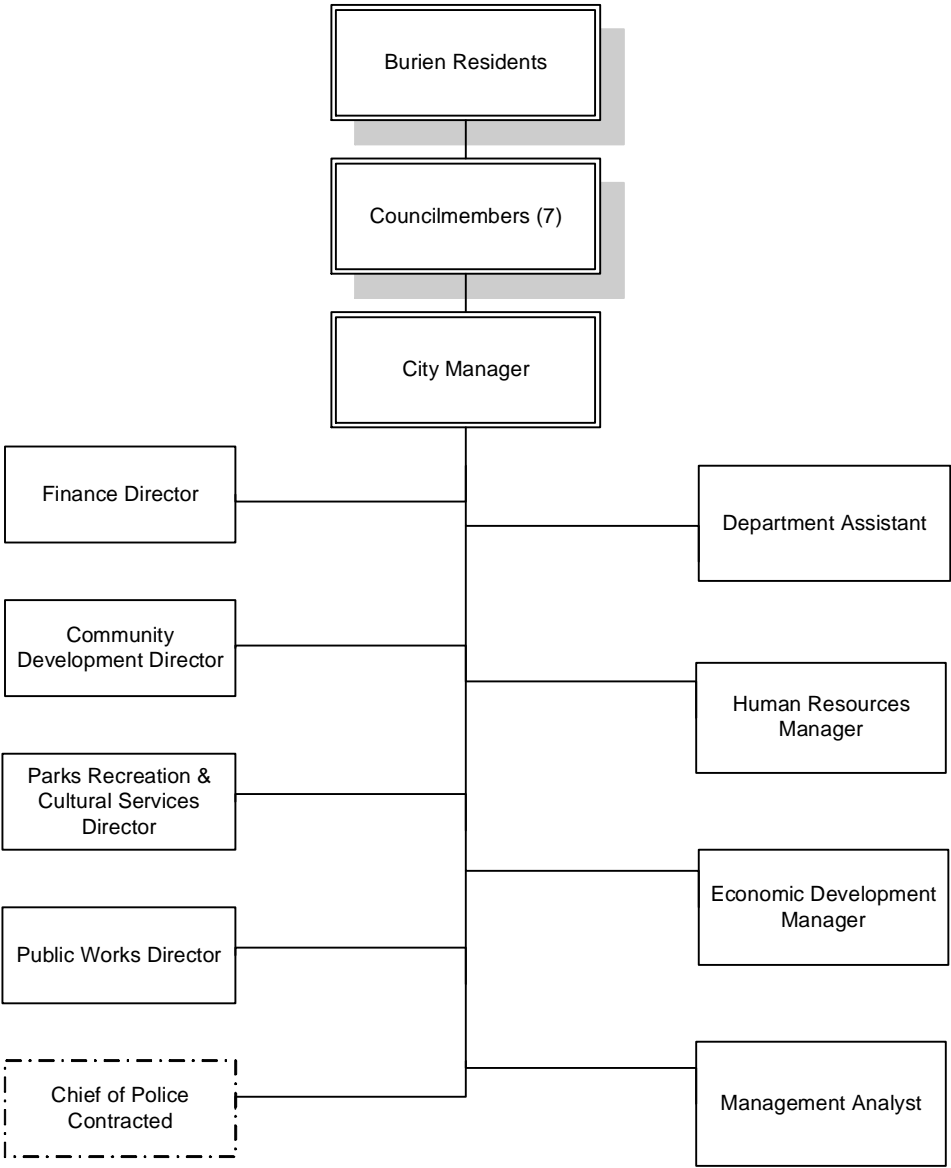


The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Burien, Washington for its annual budget for the fiscal year beginning January 1, 2007. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

City of Burien, Washington

2008 Organizational Chart



CITY OFFICIALS**2007 CITY COUNCIL**

Mayor
Deputy Mayor
Councilmember
Councilmember
Councilmember
Councilmember
Councilmember

Joan McGilton
Rose Clark
Sue Blazak
Jack Block, Jr.
Lucy Krakowiak
Sally Nelson
Gordon Shaw

CITY ADMINISTRATION

City Manager
Chief of Police Services
Community Development Director
Economic Development Manager
Finance Director
Interim City Attorney
Parks, Recreation & Cultural Services Director
Public Works Director

Mike Martin
Scott Kimerer
Scott Greenberg
Richard Loman
Scott Hardin
Chris Bacha
Michael Lafreniere
Stephen Clark

2008 ADOPTED BUDGET PREPARED BY:**FINANCE DEPARTMENT PERSONNEL**

Finance Director
Accounting Manager
Accountant
Accountant
Accounting Assistant
Management Analyst

Scott Hardin
Gary Coleman
Jennifer F. Santa Ines
Carolyn Towle
Lilia Carmona
Lori Fleming

CITY BOARDS AND COMMISSIONS**ARTS COMMISSION**

Shelly Brittingham
Victoria Hall
David Ketcherside

Paul Conrath
Rochelle H. Flynn
Laurie Haslund

June Yormark
Dane Johnson
Kathy Justin

City Staff:

Debbie Zemke, Recreation Manager, Parks, Recreation and Cultural Services

PARKS BOARD

An Pham
Gwen Benedict
Jean Spohn

Larry Moormeier
Mark Flynn

Ted Fosberg
Christopher Ndifon, Sr.

City Staff:

Michael Lafreniere, Parks Recreation & Cultural Services Director

PLANNING COMMISSION

Janet Shull
Stacie Grage
Robert Simpson-Clark

Jon Newton
Jim Clingan

Michael Sumner
Rebecca McInteer

City Staff:

David Johanson, Senior Planner, Community Development

BURIEN BUSINESS AND ECONOMIC DEVELOPMENT PARTNERSHIP

Jim Hughes
Rick Cosgrave
Nancy Damon
Mary Averett
Jane Voget

Doug Moreland
Harvey Aulgur
Mark Minium
Geri Fain
Karen Lautermilch

Kevin Fitz
David Elliott
Bob Ewing
Michael Goldsmith

City Staff:

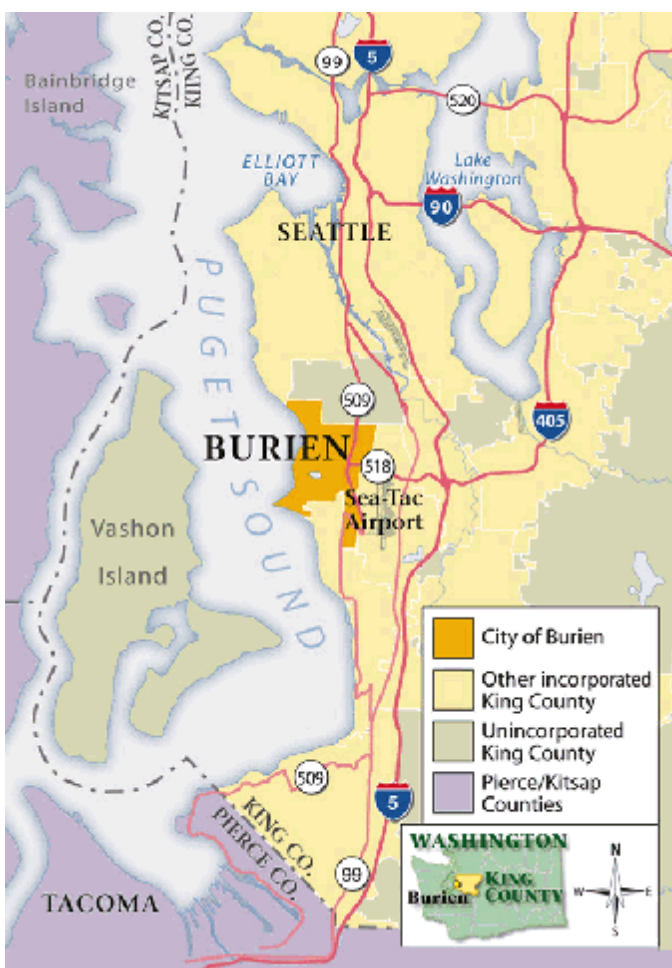
Mike Martin, City Manager

Richard Loman, Economic Development Manager

City of Burien Background

Burien is a well-managed and fiscally healthy city that has participated in the prosperity of the regional Puget Sound economy. The City is in a healthy position with:

- a well-established economic base
- a low debt burden
- strong financial management



City of Burien At A Glance

- A 100-year old community incorporated in 1993, encompassing an area of 7.4 square miles.
- Current population is 31,410, reflecting a 9.9 percent growth since incorporation.
- Council-manager form of government.
- Administered by a full-time City Manager and a seven-member City Council, with one of its members serving as Mayor. All terms are for a period of four years.
- Located on Puget Sound across from Vashon Island, 12 miles south of Seattle, and served by State Routes 518 and 509.
- Additional information about the City is included in the Appendix.

ANNUAL BUDGET PROCESS

Each year the budget process begins with the review of the City's adopted financial policies followed by preparation of a six-year financial plan. This document is developed prior to the annual budget so that annual appropriations can be viewed in the context of the City's long term direction and resource capability. The annual budget document implements the projects and priorities identified in the six-year financial plan and capital improvement program. It outlines the manner in which financial resources will be utilized during the fiscal year. The course the City is taking can be changed through the allocation of resources. The City Council, the City Manager, Department Directors, City staff and Burien residents all participate in the budget process.

The City of Burien's budget process is designed to provide the essential structure for the financial planning, control and evaluation process of government. It presents a forecast of expected resources and the purposeful distribution of those resources. Once adopted, the budget is a formal expression of public policy on the City's objectives and priorities and on how resources will be provided to meet those objectives.

City staff present the adopted financial policies to the Council each year in March. The Council considers changes to these policies and then adopts the policies with any revisions in April. City staff then prepare the six-year financial plan and present it to the Council the first Monday in June of each year and it is adopted in either late July or early August.

City staff then prepare the final estimates of revenues, expenditures, capital improvement changes, as well as all requests from departments. This Preliminary Budget is presented to the Council in early October. Public hearings and Council discussions are held and the final budget is adopted in late November or early December.

The typical calendar for the City of Burien's Budget is as follows:

Budget Process Steps	MAR	APR- MAY	JUN	JUL- AUG	SEP	OCT	NOV	DEC
1. Financial Policies presented to Council								
2. Council adopts revised Financial Policies								
3. Finance Department prepares Financial Forecast and CIP								
4. Six-year Financial Forecast submitted to Council								
5. Council Discussion of Financial Forecast, Operating Budgets, and CIP								
6. Final Estimates of Revenues, Expenditures, and Capital Improvement Program Changes								
7. City Manager and Department Directors finalize all requests								
8. Preliminary Budget submitted to Council								
9. Public Hearings and Council Discussions								
10. Council adopts final budget								

The adopted budget takes effect on January 1st. Throughout the year, expenditures are monitored to ensure that funds are used in an approved manner. A few times during the year, the budget is changed (amended) by Council action in an open public meeting to respond to additional City activities throughout the course of the budget year.

BUDGET PROCEDURES AND AMENDMENT PROCESS

Chapter 35.33 of the Revised Code of Washington (RCW) mandates the City's budget procedures. The budget, as adopted annually by the City Council, constitutes the legal authority for expenditures. The City's budget is adopted at the fund level and expenditures may not legally exceed appropriations at that level of detail. Appropriation authority for all funds except capital project funds lapse at year-end and are prepared on a modified accrual basis. Appropriations on budgets for capital project funds are on a life-to-date basis, and the appropriations do not lapse at year-end, but continue until completion of the project.

The City Manager is legally authorized to transfer appropriations within a fund. However, as a practical matter expenditure increases at the department level are presented to the Council as budget amendments and are adopted by ordinance. The budget can be amended several times during the year.

The accounts of the City are organized based on funds and account groups. The City uses governmental funds. Each governmental fund is accounted for with a separated set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures.

The City's budget and financial statements for governmental funds have been prepared on the modified accrual basis of accounting in conformity with generally accepted accounting principles (GAAP). Under the modified accrual basis, revenues are recorded on the cash basis or when they are susceptible to accrual, meaning they are both measurable (the amount is known) and available (the revenue is collected soon enough to pay current liabilities of the current period). Expenditures are recognized on the full accrual basis of accounting, meaning expenditures are recognized when the fund liability is incurred. The City prepares the budget on a line-item basis, which means each category of expenditure, salaries, benefits, professional services, etc., is itemized in the document, however, the budget is formally adopted at the fund level.

These definitions apply for individual years on the following pages:

2008 Budget: The 2008 Adopted Budget as approved by the City Council on November 26, 2007.

2008 Forecast: The 2008-2013 Financial Forecast and Capital Improvement Program.

2007 Budget: The 2007 Budget adopted by the City Council in December 2006, as amended.

2006 Actual: The 2006 Actual Expenditures and Revenues per the City's 2006 Comprehensive Annual Financial Report (CAFR).

FUND DEFINITIONS

The following are the fund types budgeted by the City and other fund grouping definitions:

General Fund

The General Fund supports the general operations of the City government. These include administration, the legislative function, legal services, public safety, planning and community development, enforcement of local codes, parks, recreation, and cultural activities. Taxes are the principal source of revenue for the General Fund: property tax, sales tax, utility tax, gambling tax, and business and occupation tax. Other important sources are shared revenue from other governments, licenses and permits, charges for service, and fines and forfeitures. The General Fund accounts for all City resources except those for which a specific fund has been created.

Special Revenue Funds

Special Revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. There are seven Special Revenue funds: *Street, Surface Water Management, Art in Public Places, Equipment Reserve, Cumulative Reserve, Capital Projects Reserve, and Public Works Reserve*. The four reserve funds just mentioned account for the City's longer-term accumulation of resources.

Debt Service Fund

This fund accounts for resources necessary to pay principal and interest on general long-term debt. In 2008 the annual operating budget transfers money into this Debt Service Fund, from the Public Works Reserve Fund to pay for the annual debt service requirements. Bonds were issued in 2002 (\$3,200,000) and again in late 2006 (\$9,805,000) for Town Square and other projects. Debt limits below are based on percentages of assessed valuation, with voted debt requiring a 60% majority of the city electorate.

2008 Assessed Value \$ 3,810,402,698	Legal Limits	<u>General Purpose Debt</u>		<u>Parks & Open Space Debt</u> Voted Debt (60% of voters)	<u>Utility Purpose Debt</u> Voted Debt (60% of voters)	Total Debt Capacity
		<u>Councilmanic (non-voted)</u>	<u>Voted Debt (60% of voters)</u>			
Legal Limit:	1.5%	\$ 57,156,040				
	2.5%	-	\$ 95,260,067	\$ 95,260,067	\$ 95,260,067	\$ 285,780,202
Debt Limit:		\$ 57,156,040	\$ 95,260,067	\$ 95,260,067	\$ 95,260,067	\$ 285,780,202
Outstanding Debt:		12,090,000	12,090,000	-	-	12,090,000
Margin Available		\$ 45,066,040	\$ 83,170,067	\$ 95,260,067	\$ 95,260,067	\$ 273,690,202

Annual debt service to maturity is as follows:

Year Due	Principal	Interest	Annual Total	Year Due	Principal	Interest	Annual Total
2008	475,000	498,131	973,131	2018	710,000	260,181	970,181
2009	485,000	480,143	965,143	2019	735,000	231,543	966,543
2010	505,000	461,418	966,418	2020	765,000	201,913	966,913
2011	525,000	441,568	966,568	2021	795,000	170,780	965,780
2012	540,000	420,568	960,568	2022	830,000	138,413	968,413
2013	560,000	398,968	958,968	2023	625,000	104,318	729,318
2014	585,000	376,568	961,568	2024	645,000	79,943	724,943
2015	615,000	353,168	968,168	2025	670,000	54,465	724,465
2016	650,000	323,693	973,693	2026	700,000	28,000	728,000
2017	675,000	292,543	967,543		\$ 12,090,000	\$ 5,316,324	\$ 17,406,324

A potential, voter approved, bond issue is anticipated in either 2009 or 2010. The purpose of these bonds would be to complete phase 1 and 2 of a new Community Center, while phase 3 has been moved to future years.

Capital Project Funds

These funds are used to account for financial resources to be used for the acquisition of capital facilities including those financed by special assessment. Capital projects are adopted on a multi-year year basis. Currently the city has four active capital project funds: the Town Square, Parks and General Government, Transportation and Surface Water Management.

Operating Funds

Operating Funds are those funds which are used solely for the general operations of the city. This sub-grouping of funds is comprised of the: General Fund, Street Fund, and the Surface Water Management Fund. The Surface Water Management Fund and the Surface Water Management Capital Improvement Fund are two different funds, the first is for general operations of the surface water operations and maintenance and the Surface Water Management Capital Improvement Project Fund is for the construction and acquisition of surface water capital equipment and facilities. Summary data of this sub category of governmental funds is provided later to compare general operations of the city on a year to year basis. The remaining special revenue funds and the capital project funds are described in more depth in the capital improvement section of this budget document. The City has no enterprise or trust funds.



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